

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

GRACE SMITH,

Petitioner

v.

Case No. 12-51536  
Honorable Sean F. Cox

UNITED STATES OF AMERICA, et al.,

Respondents.

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**OPINION AND ORDER**  
**ACCEPTING AND ADOPTING REPORT & RECOMMENDATION**

Petitioner Grace Smith (“Smith”) filed her petition on November 20, 2012, seeking to quash an administrative summons issued to CP Federal Credit Union by the Internal Revenue Services for financial information to determine Smith’s 2007 to 2011 tax liability. (Docket Entry No. 1; Docket Entry No. 6, at 4.)

On January 18, 2013, the Defendants (“the Government”) filed their Motion to Dismiss, asserting that Smith’s motion to quash should be dismissed because it was untimely pursuant to 26 U.S.C. § 7609(b)(2)(A), it was not properly served pursuant to Federal Rule of Civil Procedure 4(i), and the Government issued the summons in good faith. (Docket Entry No. 6.)

Smith’s petition to quash and the Government’s motion to dismiss were referred to Magistrate Judge Laurie J. Michelson for a report and recommendation. (Docket Entry Nos. 2, 7.)

On May 8, 2013, Magistrate Judge Michelson filed her “Report and Recommendation on

Petition to Quash [1] and Motion to Dismiss [6]” (“the R&R”), recommending that the Government’s Motion to Dismiss [Docket Entry No. 6] be **GRANTED** and Smith’s Petition to Quash Summons [Docket Entry No. 1] be **DENIED** because it was untimely. (Docket Entry No. 11, at 2, 7.)

Pursuant to FED. R. CIV. P. 72(b), a party objecting to the recommended disposition of a matter by a Magistrate Judge must file objections to the R&R within fourteen (14) days after being served with a copy of the R&R.

The time for filing objections to the R&R has expired and the docket reflects that neither party has filed any objections to the R&R.

The Court finds that the issues have been adequately presented in the parties’ briefs and that oral argument would not significantly aid the decision making process. *See* Local Rule 7.1(f)(2), U.S. District Court, Eastern District of Michigan. The Court therefore orders that the motion will be decided on the briefs.

The Court hereby **ADOPTS** the May 8, 2013, R&R. For the reasons mentioned in the R&R, **IT IS ORDERED** that (1) Government’s Motion to Dismiss [Docket Entry No. 6] is **GRANTED**; and (2) Smith’s Petition to Quash Summon [Docket Entry No. 1] is **DENIED**.

**IT IS SO ORDERED.**

Dated: June 3, 2013

S/ Sean F. Cox  
Sean F. Cox  
U. S. District Court Judge

I hereby certify that on June 3, 2013, the foregoing document was served upon counsel of record

by electronic means and upon Grace Smith by First Class Mail at the address below:

Grace Smith  
159 Cherokee Cres  
Jackson, MI 49203

Dated: June 3, 2013

S/ J. McCoy  
Case Manager